

LEMBAR  
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW

KARYA ILMIAH : *PROSIDING INTERNASIONAL*

Judul Karya Ilmiah (Artikel) : Analysis of Factors Influencing the Understanding of International Financial Reporting Standard of Accounting Students in State Universities in Makassar

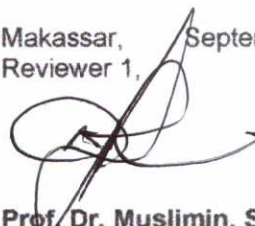
Penulis Prosiding Ilmiah : Suhartono, J. Majid, Yusdin, M. Iqbal, Firman

Identitas Prosiding Ilmiah : a. Nama Prosiding : 17th International Symposium on Management (INSYMA 2020)  
b. Pelaksanaan : 19-21 Februari 2020  
c. Penyelenggara : Universitas Surabaya (Ubaya)  
d. URL Dokumen : <https://download.atlantis-press.com/article/125933143.pdf>

Hasil Penilaian Peer Review :

Komponen Yang Dinilai	Nilai Maksimal		Nilai Akhir yang diperoleh
	Internasional	Nasional	
a. Kelengkapan unsur isi jurnal (20%)	0,2		0,1
b. Ruang lingkup dan kedalaman pembahasan (30%)	0,5		0,4
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	0,5		0,4
d. Kelengkapan unsur dan kualitas terbitan Jurnal (20%)	0,5		0,3
Total = (100%)	1,7		1,2
Kontribusi Pengusul	Penulis Kedua dari 5 Penulis		
Komentar Peer Review	<div>1. Tentang kelengkapan unsur isi prosiding The Content of the article is quite appropriate to the field of Accounting. Need improvement in the writing structure</div> <div>2. Tentang ruang lingkup dan kedalaman pembahasan the article of substance in accordance with the scope of the accounting journal on IFRS understanding students. The depth of study is quite good.</div> <div>3. Tentang kecukupan dan kemutakhiran data/informasi dan metodologi the recency of the review data is quite good, most of the references are journals and up to date with the latest information is quite good.</div> <div>4. Tentang kelengkapan unsur dan kualitas penerbit this journals prosiding international group Published insyma and goodness value.</div>		

Makassar, September 2020  
Reviewer 1,

  
Prof. Dr. Muslimin, S.Ag., M.Ag.  
NIP. 197104022000031002  
Jabatan Akademik : Guru Besar

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Kontribusi Pengusul	Penulis Kedua dari 5 Penulis		
Komentar Peer Review	<div>1. Tentang kelengkapan unsur isi prosiding <i>Introduction, content, conclusion. The substance of the article is sufficient in the field of accounting, need improvement in the writing sentence.</i></div> <div>2. Tentang ruang lingkup dan kedalaman pembahasan <i>The substance of the article is in accordance with the scope of accounting journal regarding (Scope: IFPS understanding of students) the depth is quite good.</i></div> <div>3. Tentang kecukupan dan kemutakhiran data/informasi dan metodologi <i>The recency of the review data is quite good, most of the references are journal and up to date, with the latest information is quite good.</i></div> <div>4. Tentang kelengkapan unsur dan kualitas penerbit <i>The article is in International Proceeding group Published in the Journal Science with the Collaboration of Insyima and Goodness Values.</i></div>		

Makassar, September 2020  
Reviewer 2



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